Vietnam Tariff Intelligence

HS 2835.31.10 detail

HS code	2835.31.10
Description	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined / - Polyphosphates: / - - Sodium triphosphate (sodium tripolyphosphate): / - - - Food grade
Unit	kg
Generated	05/11/2026 09:38:54
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/28353110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3654
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N3654
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3654
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-PH)	0% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3628
ATIGA	2022	2022	0	AT!E3589
ATIGA	2023	2023	0	AT!F3589
ATIGA	2024	2024	0	AT!G3589
ATIGA	2025	2025	0	AT!H3589
ATIGA	2026	2026	0	AT!I3589
ATIGA	2027	2027	0	AT!J3589
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3627
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3627
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3627

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3627
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3627
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3627
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3631
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3631
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3631
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3631
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3631
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3631
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3631
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3595
AIFTA	30/12/2022	2022	0	AI!F3591
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3591
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3591
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3591
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3591
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3591
VKFTA	2022	2022	0	VK!E3591
VKFTA	2023	2023	0	VK!F3591
VKFTA	2024	2024	0	VK!G3591
VKFTA	2025	2025	0	VK!H3591
VKFTA	2026	2026	0	VK!I3591
VKFTA	2027	2027	0	VK!J3591
VCFTA	2022	2022	0	VC!D3638
VCFTA	2023	2023	0	VC!E3638
VCFTA	2024	2024	0	VC!F3638

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3638
VCFTA	2026	2026	0	VC!H3638
VCFTA	2027	2027	0	VC!I3638
VN-EAEU	2022	2022	0	EAV!D3635
VN-EAEU	2023	2023	0	EAV!E3635
VN-EAEU	2024	2024	0	EAV!F3635
VN-EAEU	2025	2025	0	EAV!G3635
VN-EAEU	2026	2026	0	EAV!H3635
VN-EAEU	2027	2027	0	EAV!I3635
AHKFTA	2022	2022	0	AKH!D3643
AHKFTA	2023	2023	0	AKH!E3643
AHKFTA	2024	2024	0	AKH!F3643
AHKFTA	2025	2025	0	AKH!G3643
AHKFTA	2026	2026	0	AKH!H3643
AHKFTA	2027	2027	0	AKH!I3643
EVFTA	2022	2022	1,2	EV-NK!D3614
EVFTA	2023	2023	0	EV-NK!E3614
EVFTA	2024	2024	0	EV-NK!F3614
EVFTA	2025	2025	0	EV-NK!G3614
EVFTA	2026	2026	0	EV-NK!H3614
EVFTA	2027	2027	0	EV-NK!I3614
UKVFTA	2022	2022	1,2	UKV!D3616
UKVFTA	2023	2023	0	UKV!E3616
UKVFTA	2024	2024	0	UKV!F3616
UKVFTA	2025	2025	0	UKV!G3616
UKVFTA	2026	2026	0	UKV!H3616

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3616
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3614
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3614
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3614
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3614
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3614
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3614
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3614
RCEP A	2022	2022	0	RCEPT-A!D3635
RCEP A	2023	2023	0	RCEPT-A!E3635
RCEP A	2024	2024	0	RCEPT-A!F3635
RCEP A	2025	2025	0	RCEPT-A!G3635
RCEP A	2026	2026	0	RCEPT-A!H3635
RCEP A	2027	2027	0	RCEPT-A!I3635
RCEP B	2022	2022	0	B!D3635
RCEP B	2023	2023	0	B!E3635
RCEP B	2024	2024	0	B!F3635
RCEP B	2025	2025	0	B!G3635
RCEP B	2026	2026	0	B!H3635
RCEP B	2027	2027	0	B!I3635
RCEP C	2022	2022	0	C!D3635
RCEP C	2023	2023	0	C!E3635
RCEP C	2024	2024	0	C!F3635
RCEP C	2025	2025	0	C!G3635
RCEP C	2026	2026	0	C!H3635
RCEP C	2027	2027	0	C!I3635

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3635
RCEP D	2023	2023	0	D!E3635
RCEP D	2024	2024	0	D!F3635
RCEP D	2025	2025	0	D!G3635
RCEP D	2026	2026	0	D!H3635
RCEP D	2027	2027	0	D!I3635
RCEP E	2022	2022	0	E!D3638
RCEP E	2023	2023	0	E!E3638
RCEP E	2024	2024	0	E!F3638
RCEP E	2025	2025	0	E!G3638
RCEP E	2026	2026	0	E!H3638
RCEP E	2027	2027	0	E!I3638
RCEP F	2022	2022	0	F!D3635
RCEP F	2023	2023	0	F!E3635
RCEP F	2024	2024	0	F!F3635
RCEP F	2025	2025	0	F!G3635
RCEP F	2026	2026	0	F!H3635
RCEP F	2027	2027	0	F!I3635
VIFTA	2024	2024	0	VI!F3336
VIFTA	2025	2025	0	VI!G3336
VIFTA	2026	2026	0	VI!H3336
VIFTA	2027	2027	0	VI!I3336

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2835.31 has 2 lines; 2835.31.10 is distinguished from its siblings by: Food grade.	2835.31.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2835.31.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2835.31.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2835.31.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 2835.31.10 was checked against BT2026 (cell BT2026!N3654), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.